

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE AMENDING)
THE LANCASTER COUNTY,)
NEBRASKA EMPLOYEES)
RETIREMENT PLAN)

RESOLUTION NO. R-18-0076

WHEREAS, Lancaster County, Nebraska (the "Employer") sponsors the Lancaster County, Nebraska Employees Retirement Plan (the "Plan"); and

WHEREAS, the Employer submitted an application to the Voluntary Correction Program of the Internal Revenue Service (the "IRS") to correct certain operational errors involving rollover contributions made to the Plan; and

WHEREAS, on October 17, 2018, the IRS approved the Employer's adoption of the retroactive amendment to the Plan attached hereto as Exhibit A in order to correct these operational errors; and

WHEREAS, the Employer wishes to amend the Plan to correct these operational errors, in the manner approved by the IRS; and


WHEREAS, the Employer has the authority to amend the Plan under Section 19.1 of the Plan's Basic Plan Document;

NOW, THEREFORE, BE IT RESOLVED, that the Employer adopts the amendment to the Plan attached hereto as Exhibit A, on the effective dates described therein.

Dated this 30th day of October, 2018.

BY THE BOARD OF COUNTY
COMMISSIONERS OF LANCASTER
COUNTY, NEBRASKA

APPROVED AS TO FORM
this 30th day of
October, 2018.


for PAT CONDON
Lancaster County Attorney



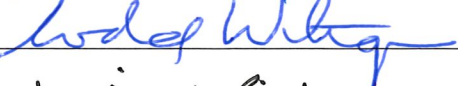
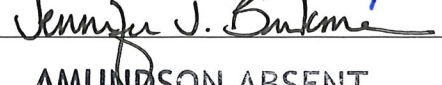




AMUNDSON ABSENT

Exhibit A

The Employer hereby amends the Adoption Agreement, effective January 1, 2009, through December 31, 2017, pursuant to Section 19.1 of the Basic Plan Document as follows:

1. Section 5.1 of the January 1, 2009 Restatement of the Plan and Section 13, Subsection 5, paragraph (b) of the Adoption Agreement as restated January 1, 2016 and all comparable provisions in previous Plan documents are hereby amended to allow, in addition to any other sources listed in such comparable section of the applicable adoption agreement then in effect, direct and participant rollovers from the following sources:

An annuity contract under Code Section 403(b); an eligible plan under Code Section 457(b) which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state; and an individual retirement account or annuity under Code Section 408(a) or Code Section 408(b), excluding amounts not otherwise taxable to the participant upon distribution.